

CHAPTER 119**USE OF MOBILE TRANSMITTERS TO HUNT COYOTES***H.F. 533*

AN ACT allowing the use of mobile transmitters to hunt coyotes and subjecting violators to an existing scheduled fine.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 481A.24, Code 1993, is amended to read as follows:

481A.24 USE OF MOBILE TRANSMITTER PROHIBITED.

A person who is hunting shall not use a mobile radio transmitter to communicate the location or direction of game or fur-bearing animals or to ~~co-ordinate~~ coordinate the movement of other hunters. This section does not apply to the hunting of coyotes ~~from January 1 through March 31~~ except during the shotgun deer season as set by the commission under section 481A.38.

Approved May 11, 1993

CHAPTER 120**COMMERCIAL WASTE INCINERATORS — MORATORIUM***H.F. 632*

AN ACT placing a moratorium on construction and operation of certain commercial waste incinerators and providing an effective date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **NEW SECTION. 455B.151 MORATORIUM — COMMERCIAL WASTE INCINERATORS.**

1. The department shall not grant a permit for the construction or operation of a commercial waste incinerator until such time as the department or the United States environmental protection agency adopts rules which establish safe emission standards for releases of toxic air emissions from commercial waste incinerators.

2. For purposes of this section:

a. "Commercial waste incinerator" means an incinerator which burns waste, at least one-third of which is waste as defined by paragraph "c", and the owner or operator of the incinerator derives at least one-third of its expenditures or profits from the incineration of the waste as defined in paragraph "c". A commercial waste incinerator does not include those facilities that use incineration as an emission control device to comply with the federal Clean Air Act Amendments of 1990 or those facilities which use incineration only as part of their waste reduction programs for reducing waste produced by that facility.

b. "Incinerator" means any enclosed combustion device including a boiler, an industrial furnace, a waste-to-energy facility, a kiln, and a cogeneration unit.

c. "Waste" means toxic or hazardous waste as identified and included in the consolidated chemical list pursuant to Title III of the federal Superfund Amendments and Reauthorization Act of 1986, or substances which have been treated with a toxic or hazardous waste. "Waste" does not include waste oil which is burned under federal environmental protection agency guidelines for purposes of volume reduction, heat production, or energy cogeneration.

Sec. 2. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 11, 1993

CHAPTER 121

METHANE GAS CONVERSION PROPERTY – PROPERTY TAX EXEMPTION

H.F. 656

AN ACT relating to exempting methane gas conversion property from taxation.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 427.1, Code 1993, is amended by adding the following new subsection:
NEW SUBSECTION. 43. METHANE GAS CONVERSION. Methane gas conversion property shall be exempt from taxation.

For purposes of this subsection, "methane gas conversion property" means personal property, real property, and improvements to real property, and machinery, equipment, and computers assessed as real property pursuant to section 427A.1, subsection 1, paragraphs "e" and "j", used in an operation connected with a publicly owned sanitary landfill to collect methane gas or other gases produced as a byproduct of waste decomposition and to convert the gas to energy.

If the property used to convert the gas to energy also burns another fuel, the exemption shall apply to that portion of the value of such property which equals the ratio that its use of methane gas bears to total fuel consumed.

Application for this exemption shall be filed with the assessing authority not later than February 1 of each year for which the exemption is requested on forms provided by the department of revenue and finance. The application shall describe and locate the specific methane gas conversion property to be exempted. If the property consuming methane gas also consumes another fuel, the first year application shall contain a statement to that effect and shall identify the other fuel and estimate the ratio that the methane gas consumed bears to the total fuel consumed. Subsequent year applications shall identify the actual ratio for the previous year which ratio shall be used to calculate the exemption for that assessment year.

Approved May 11, 1993

CHAPTER 122

SALES AND USE TAX EXEMPTION FOR CERTAIN DRUGS AND DEVICES

H.F. 661

AN ACT relating to the exemption from the state sales tax for certain prescription drugs and medical devices and providing for the Act's applicability.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.45, subsection 13, Code 1993, is amended by striking the subsection and inserting in lieu thereof the following:

13. The gross receipts from the sale or rental of prescription drugs or medical devices intended for human use or consumption.

For the purposes of this subsection:

a. "Medical device" means equipment or a supply, intended to be prescribed by a practitioner, including orthopedic or orthotic devices. However, "medical device" also includes prosthetic devices, ostomy, urological, and tracheostomy equipment and supplies, and diabetic testing materials, hypodermic syringes, and oxygen equipment, intended to be dispensed for human use with or without a prescription to an ultimate user.

b. "Practitioner" means a practitioner as defined in section 155A.3, or a person licensed to prescribe drugs.